IX

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RULES

FOR

SUB-DIVISIONAL TREASURE CHESTS

IN

BENGAL.

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BENGAL SECRETARIAT LIBRARY

RULES

FOR

SUB-DIVISIONAL TREASURE CHESTS.

SECTION I.

RULES FOR SUB-DIVISIONAL OFFICERS.

1. Officers in charge of Sub-Divisional Treasure Chests are responsible to the Collector of the district for the proper conduct of their duties, and for the observance of these rules. They merely act on behalf of the Collector in all their transactions, which are incorporated in the Collector's accounts.

ACCOUNTANT'S BOOKS.

2. The principal book to be kept by the Accountant is the Cash Book, subsidiary to which are the following registers:

Register of Revenue Deposit Receipts.
" Revenue Deposit Repayments.
" Criminal Deposit Receipts.
" Criminal Deposit Repayments.
" Receipts on account of Civil and Small Cause Courts.
" Repayments on account of ditto ditto.
" Stamp Revenue (Judicial and General).
" Receipts on account of Postal Department.
" Receipts and Payments on account of Municipalities.

3. The Cash Book will be kept in form No. 1, and will shew all the Receipts and Payments of a Sub-Division. Transactions which do not pass through a separate register should be entered in the Cash Book in the order of their occurrence; with the number and amount of every cheque, bill, or other document on which payment is made, and the name of the payee. Receipts and payments recorded in separate registers will not be detailed in the Cash Book, only the daily total of each separate register being carried to the Cash Book at the close of the day, with special details in the case of Stamp Revenue and Postal Receipts as prescribed in paragraphs 8 and 9. Cash Book

4. Deposits received in the Revenue and Criminal Departments should be entered in detail in a separate register of deposit receipts for each department (form No. 2), which should be initialed by the sub-divisional officer as each amount is received and entered. Provision has been made in the form for the entry of repayments as they occur Registers of Revenue and Criminal Deposit Receipts.

against each deposit. The entries of both receipts and repayments in the registers should bear the initials of the local officer, to signify that he has satisfied himself of their correctness, and care should be taken that no repayment is ordered until it is ascertained that the balance at credit of the particular deposit is sufficient to meet it.

Registers of Revenue and Criminal Deposits Repayments.

5. Repayments of Revenue and Criminal Deposits, besides being noted against the items in the registers of Deposit receipts as above, must be entered in full detail in a separate register for each Department (form No. 3), the repayments of current month's deposits being shewn separately from those of previous months, as provided for in the form. The entries in the repayment register must be initialed by the sub-divisional officer as each entry is made.

Registers of receipts and payments on account of Civil and Small Cause Courts

6. For all receipts and payments on account of Civil and Small Cause Courts, two registers should be kept, one for receipts and the other for payments, in forms Nos. 4 and 5 annexed. The original numbers of the Chalans and Payment Orders, as entered in the Court which issued the documents, should be carefully noted in the registers in the proper column in addition to the sub-divisional numbers.

Register of receipts on account of Stamp Revenue, Judicial and General.

7. A register must be kept in form No. 6, to shew in detail the daily receipts from the sale of stamps as well as the discount allowed to vendors. As each sale is made it will be entered in the prescribed detail in this register, and at the same time in a separate monthly schedule in form No. 7, in which the vendor's receipt should be taken for the discount.

8. At the close of each day, the several money columns of the register of Stamp Revenue should be added together and their totals entered in the receipt side of the Cash Book in the following manner :—

Certificate Stamps under Act XX of 1865 ...					00	0	0
Court fees stamps	00	0	0				
Less discount	0	0	0				
					00	0	0
General Stamps	000	0	0				
Bills of Exchange or Hoondies ...	00	0	0				
Adhesive Stamps	00	0	0				
	000	0	0				
Less discount	00	0	0				
					000	0	0
Duty on unstamped paper					00	0	0
Deficit duty					00	0	0
Stamp Penalties { By Judicial Officers ...					00	0	0
Stamp Penalties { By Revenue Officers ...					00	0	0
Recoveries of stamp duty in pauper suits ...					000	0	0
					000	0	0

Note.—The heading Stamp Penalties by Judicial Officers should be left blank as provision has been made for the entry of these receipts from the separate register and advice list opened for the cash transactions of each Judicial Officer, forms Nos. 4 and 18.

Register of receipts on account of the Postal Department.

9. Money paid into a treasure chest by Post Masters and the sale proceeds of Postage Stamps will be entered in a separate register in form No. 8 annexed, of which the money columns should be added up

for each day, and their totals only carried to the receipt side of the Cash Book as follows :—

Postage Stamps				000	0	0		
Stamped Envelopes { one anna ...				00	0	0		
Stamped Envelopes { ½ anna ...				00	0	0		
Stamped Note Paper ½ anna ...				00	0	0		
				000	0	0		
Less discount				00	0	0		
				000	0	0		
Service Postage Stamps ...				00	0	0		
Remittances in cash from Post Masters—								
Post Office Revenue ...	00	0	0					
Postal Deposits ..	00	0	0					
				000	0	0		
							000	0	0

10. All receipts and payments on account of Municipalities under Act III of 1864 should be entered in a register in form No. 9, from which the sufficiency of the balance remaining at credit of a municipality should be ascertained by the sub-divisional officer before he passes any cheque of the municipality for payment. A municipality should never be allowed to overdraw its account. There should be a separate register for each municipality. **Register of receipts and payments on account of municipalities.**

TREASURER'S BOOKS.

11. The mohurir, who acts as treasurer, should keep a record, either in English or in the vernacular, of his daily receipts and payments in form No. 10. All transactions, without exception, which involve the receipt and issue of *Cash* from the Treasure Chest must be entered in the treasurer's book in the order of their occurrence. **Treasurer's books**

RECEIPTS.

12. All moneys which may be tendered at sub-divisional treasure chests, except on account of Land Revenue, shall be received. Land Revenue may, however, be received in all districts of Assam and Chota Nagpore. **Receipts.**

13. Every payment into a treasure chest should be accompanied by a chalan in form No. 11, prepared by the payer himself. When the payment appertains to any court or office in the sub-division, the chalan should be passed by the presiding officer of the court or office before being presented at the treasure chest. **Procedure in paying in money.**

14. Government officers, such as Judges of Small Cause Courts, Moonsiffs, Post Masters, Officers of the Telegraph Department and others who are authorized to receive money themselves will pay their collections into the sub-divisional treasure chest, accompanied, besides the usual chalan, by a Pass Book in form No. 12. In the case of Judges of Small Cause Courts and Moonsiffs, all the original chalans with which money is received by them into their courts, will be entered in detail in the Pass Books, and will be sent with the Pass Book to the treasure chest, except chalans relating to money received and repaid within the same day, which will be retained in the court or office concerned.

15. Every chalan presented at the sub-divisional treasure chest must, after careful check and examination, be entered by the Accountant, either in the body of his Cash Book or in one of the subsidiary registers of receipts, and be numbered and signed by him. The chalan and Cash Book or Register will then be taken to the sub-divisional officer, who, after comparing them, will initial the entry and sign the chalan. Chalans with which cash is tendered should, after signature, be taken by the payer to the treasurer's department, where the money will be paid and the chalan surrendered. Details of the notes or coin paid in will be entered on the chalan by the treasurer or potdar, and the amount of the chalan will then be entered in the book of the treasurer, who will retain the chalan. Chalans not involving the receipt of cash should be retained by the Accountant, and should not pass through the treasurer's book. Every entry of a chalan or payment order which appears in a Pass Book must be reproduced without alteration in the Cash Book of the sub-division or in the proper subsidiary register.

16. For sums paid into the sub-divisional treasure chest, receipts, if demanded, may be granted by the sub-divisional officer on production of a form of acknowledgment prepared by the payer.

17. When payments into a sub-divisional treasure chest are accompanied by Pass Books, the entries in the Pass Book should be compared by the sub-divisional officer with the Accountant's books. The entries in all the books should be initialed by him item by item, and the Pass Book should then be returned to the officer concerned.

18. Instead of demanding a separate receipt for each remittance, Post Masters will forward with their Pass Books, on the 27th of each month, or any earlier date on which the sub-divisional account is closed, a consolidated receipt for the total amount acknowledged in the Pass Books as paid into the treasure chest since the closing of the previous month's account. This consolidated receipt will be signed by the sub-divisional officer after comparison with his register of Postal Receipts, and will be returned to the Post Master for submission, through the district Post Master, to the Sudder Treasury.

Numbering of chalans

19. Chalans must be numbered in a separate monthly consecutive series in each subsidiary register, and should have a distinguishing letter for each separate register; those entered in the body of the Cash Book bearing a distinct series of numbers. Chalans for Revenue and Criminal deposit receipts, however, should be numbered in a separate annual series for each department.

PAYMENTS.

Payment

20. The following documents may be cashed at a sub-divisional treasure chest :—

1st.—Cheques drawn by Sudder Treasury.

2nd.—Cheques drawn by officers of the Public Works Department.

3rd.—Cheques drawn by a Municipality.

4th.—Salary, establishment, contingent, and other bills, endorsed for payment at the sub-division by the sudder treasury. Also, Supply Bills and Remittance Transfer Receipts similarly endorsed.

5*th*.—Orders for Repayments of Revenue and Criminal Deposits received at the sub-division.

6*th*.—Orders for repayment of deposits of Civil and Small Cause Courts in a sub-division.

7*th*.—Pension bills.

8*th*.—Orders for the refund of copying fees of Revenue courts.

Cheques—Sudder Treasury.

9th When a cheque drawn by the Sudder Treasury is presented for payment, it should be carefully examined and compared with the Advice List received from the Sudder Treasury, and if found correct and duly receipted, it should be entered in the Cash Book, and the date of payment noted in the Advice List. An order of payment should then be written on the cheque in red ink, and the Advice List and cheque should be taken to the sub-divisional officer, who, after satisfying himself of the correctness of the payment, should sign the order of payment on the cheque and initial the entry in the Cash Book, and also note payment in the Advice List.

Executive Engineers.

(*b*.) An Executive Engineer, or a subordinate officer of the Public Works Department, duly authorized by the Executive Engineer, may draw cheques on a sub-divisional treasure chest, and these cheques should be paid on presentation after careful examination of the document and signatures, and should be charged in the sub-divisional Cash Book like Sudder Treasury cheques. They will bear a distinguishing letter and also the special cheque book number (of which each sub-divisional officer will be specially advised by the Sudder Treasury Officer), and will be numbered in a *consecutive series* for each sub-division. The Executive Engineer will advise the Sudder Treasury Officer from time to time of his drawings, and the Treasury Officer will advise the sub-divisional officer of the same. On the back of this advice, the number, date, and amount of every cheque should be entered as it is paid, and the balance available should be struck after each payment and noted on the advice under the initials of the sub-divisional officer, who is responsible that the amount advised is not exceeded except for very special reasons which should be immediately reported.

The following rules should be observed in cashing cheques drawn by Executive Engineers:—

Cheques which are cashed at a Government Treasury may be made payable to *bearer*, when issued to persons not in Government employ and *when the issue in these terms is requested;* but cheques issued in favor of Government officers should be made payable to *order* only.

2*nd*.—Cheques should not be drawn for less than Rs. 10.

3*rd*.—Cheques post-dated, *i.e.*, bearing a date subsequent to the date of presentation, should not be paid.

4*th*.—Payment should be refused of cheques drawn in excess of the balance at credit.

5*th*.—Cheques which may have been in any way altered should not be paid unless the alteration be verified by the drawer's signature.

6*th*.—Cheques should bear the special number of the cheque book from which they have been issued, in addition to the serial number. If the special cheque book number does not appear on a cheque it should be refused payment.

7th.—Cheques hold good for three months from date of issue.

Municipal.

(*c.*) In sub-divisions where Act III of 1864, B.C., is in operation, payments may be made by the sub-divisional officer within the amounts at credit of the local municipality, on cheques which must be signed by the Chairman or Vice-Chairman for sums below Rs. 300, and for sums above that amount must also be countersigned by *two* or *more* members of the Municipality. Such cheques should be stamped, prior to issue, with a one anna stamp for sums exceeding Rs. 20. Every cheque should be entered in the register prescribed in paragraph 10, and the entry initialed by the sub-divisional officer as the cheque is passed for payment.

Bills.

(*d.*) Salary, establishment, contingent, and other bills may be made payable at a sub-divisional treasure chest by an order of the Sudder Treasury Officer endorsed on each bill, and so also may supply bills and remittance transfer receipts. When any such bill is presented for payment, it should be carefully examined and checked with the Advice List received from the Sudder Treasury, and the date of payment should be noted in the Advice List under the initials of the sub-divisional officer, at the same time that the payment order on the bill is signed. No duplicate or triplicate of any supply bill or transfer receipt older than six months should be endorsed for payment at a sub-division, until the sub-divisional officer has certified that he has not paid the original document and has recorded the issue of a duplicate.

Deposits, Revenue and Criminal.

(*e.*) Sums deposited with the sub-divisional officer in the Revenue and Criminal Departments may be repaid by him on his own authority to the persons in whose favor they were deposited, or to their duly authorized agents. In authorizing these payments, the sub-divisional officer is required to satisfy himself, in the first instance, of the validity of the claim, and to ascertain from his Register of Deposit Receipts whether the balance at credit of the particular deposit is sufficient to meet the repayment. If the claim is good, and the balance sufficient, an order for the payment should be issued in form No. 13, after noting the payment in the Register of Deposit Receipts and entering it in the register of repayments under the initials of the sub-divisional officer. Such orders of payment should be stamped by the payees prior to discharge when they are drawn for sums exceeding Rs. 20. Deposits of more than three years' standing cannot, under the General Treasury Rules, be repaid without the previous sanction of the Accountant General, which must be obtained through the Magistrate or Collector of the district, to whom applications for such repayments should always be referred. Applications for the repayment of sub-divisional deposits must always be made in the first instance to a sub-divisional officer, who, if unable to comply with them for want of funds, should refer the applicants for payment to the Sudder Treasury after noting the same in the Deposit Register of the sub-division.

Lapsed deposits of more than 3 years' standing.

Civil Judicial.

(*f.*) Deposits of Civil and Small Cause Courts in a sub-division may be repaid by the sub-divisional officer on orders in form No. 13 issued by the presiding officers of those Courts. All such orders should be paid on presentation if duly receipted and stamped, and without any

check or comparison with the original credits for which the officer who issues the payment order is responsible.

20*f*, *a* As an exception to rule *d*, pensioners residing within a sub- may, by presenting themselves monthly before the sub-divisional fines orig in payment of their pensions from the sub-divisional treasure repaid out the previous enfacement of their pension bills at the Treasury.

On t ransfer of the payment of a pension from the Sudder to the Po sub-divisio onal Treasury, the sub-divisional officer will be furnished by the the Collec with a Permanent Payable Order issued by the Accountant Payable O which should be entered in a Register in form No. 14 to be tered in a the sub-division. When a claim is presented for payment the When a cl onal officer should first satisfy himself of the identity of the satisfy hi by comparison with the descriptive roll at the head of the descriptive t Payable Order. Should the pensioner object to appear in received fr be disabled from appearing by illness or bodily infirmity, the to appear onal officer should take such precautions as he may deem ad- infirmity, prevent imposition. If he is satisfied with the identity of the deem advi he should record the order of payment upon the Permanent of the pen rder and take a receipt in form No. 15 and pass it for payment. the Perma pt should be stamped if the amount be above Rs. 20. in form N Permanent Payable Orders should be returned to the Sudder if the am once in every six months, and the pensioner directed to appear payment. If a pension is not claimed for six months the Wher t Payable Orders should be returned to the Sudder Treasury for sional dail sion to the Accountant General, no further payments being will mal e until a fresh order has been received. pens

(*h*).—So also payments on account of Town funds under Act VI of 1868, and Chowkeedaree Unions under Act XX of 1856, within a sub-division may be made on bills passed for payment by the sub-divisional officer without previous enfacement at the Sudder Treasury. **Town Funds Chowkeedaree Unions.**

(*i*).—Copying fees may be refunded on the order of the sub-divisional officer in accordance with the rules laid down by the Board of Revenue. **Revenue copying fees.**

21. As in the case of receipts, there must be a separate monthly 18 of numbers for each subsidiary register of payments, and a dis- Sec series also monthly for the vouchers which are entered in the Cash Rule rect. Deposit vouchers will also be numbered in a monthly series. endo All vouchers on payment must be stamped "PAID," and scored thus :—×. No money shall be received or paid by the Treasurer except on chalans or vouchers under the signature in full of the sub-divisional officer. **Numbering of vouchers.**

DAILY BALANCING OF BOOKS.

23. At the close of business daily, the Accountant should total the several Subsidiary Registers, and carry their totals to his Cash Book. The Cash Book should then be totalled and the totals of the receipts and payments of the day should be carried to a separate balance sheet in

form No. 16, in which the proper cash balance should be carefully arrived at. The ministerial officer acting as treasurer should prepare a similar balance sheet in form No. 17 from his own books.

24. The Accountant's Cash Book and the balance sheets of the Accountant and treasurer should then be taken to the sub-divisional officer, who should satisfy himself that every entry in the Cash Book bears his initials, that there are no erasures, and that every correction of a figure or word has been signed or initialed by him. He will also check the correctness of the opening and closing balances and totals and initial them, and then compare the balance sheets and sign both. If the cash shewn in the Treasurer's balance sheet as remaining in his hands exceeds Rs. 50, the difference in excess of that amount should at once be placed under double locks by the sub-divisional officer, who should certify having done so at the foot of the balance sheet as provided in the form. None of the establishment concerned with these duties should be permitted to leave office till the comparison has been made and the balance sheets have been passed by the sub-divisional officer.

RETURNS.

Daily Advice List.

25. At the close of business daily, every Small Cause Court Judge or Moonsiff, who authorizes the receipt and payment of money at the sub-divisional treasure chest, should be furnished by the sub-divisional officer with a classified advice in form No. 18, shewing all the chalans and orders of payment which have been presented at the treasure chest during the course of the day. This Advice List will be written up from the registers of receipts and payments on account of Civil or Small Cause Courts (see paragraph 6).

Daily return for Sudder Treasury.

26. A daily extract from the Cash Book in form No. 19, with all chalans and vouchers, together with extracts (form No. 3) from the Registers of Repayments of Revenue and Criminal Deposits, should be sent by the first post after the close of business daily to the District Treasury. The daily extracts from the Registers of Deposit Repayments should shew in detail only such items of repayment as relate to deposits received and credited in previous months; repayments of current months' deposits being entered in a lump sum without details at the end of the Extract Register. As regards deposits received by the sub-divisional officer in his Revenue and Criminal Departments, only the total amount received should be shewn in the extract from the Cash Book without details.

27. On the 27th of each month except March (see paragraph 31), or on a date either earlier or later according as the sub-division is close to, or distant from the District Treasury, the accounts for the month should be closed, and the usual daily extract from the Cash Book forwarded to the Collector so as to reach him on the last open day of the month, a special messenger being employed where necessary. This extract from the Cash Book should be accompanied, besides the usual chalans, vouchers, &c., by extracts from the Registers of Revenue and Criminal Deposit Receipts; an extract from the Register of Postal Receipts and the Schedule of Stamp Revenue receipted by the vendors (see paragraph 7). The

receipts and payments on account of Civil and Small Cause Courts should be entered in the Daily Extract from the classified Advice Lists prior to the despatch of the latter to the officers concerned: the total of each column of the Advice List being entered separately for each officer against the printed headings at the end of the Daily Extract, and the numbers of all the chalans making up each amount being shewn against it in the proper column. The Cash Book will then be again opened as for the ensuing month, but no Daily Extract will be forwarded to the Sudder Treasury till the 1st of the following month.

Extract Register of Deposit Receipts.

28. In the extracts (form No. 20) from the Registers of Revenue and Criminal Deposit Receipts, only such items should be shown in detail as were received after the submission of the last monthly extract and remained unpaid on the date of preparation of the present extracts; while deposits received and repaid within this period, should be shewn in lump sums at the end of each of the two extracts, care being taken that the amount thus shewn in a lump sum agrees with the total of the amounts shewn in the column of "current months" in the Register of Repayments (see paragraph 26).

Extract Register of Postal Receipts.

29. The extract Register of Receipts on account of the Postal Department will be prepared by transcribing the entries in the corresponding register (see paragraph 9), from the date following that on which the last extract was submitted, to the date on which the current month's account is closed.

Plus and *minus* Memorandum of Municipal Fund.

30. Provision is made at foot of the daily account of each month for the entry in a printed form of a *plus* and *minus* Memorandum shewing the total amount received and paid on account of each municipality, under Act III of 1864, in the sub-division since the submission of the last *plus* and *minus* Memorandum, with opening and closing balances. A similar *plus* and *minus* Memorandum is provided for shewing the value of all stamps received and issued from store, with opening and closing balances; these *plus* and *minus* Memoranda should be filled in once a month in the last daily account of the month; and the following certificate should at the same time be forwarded to the Collector at the sudder station:—

Ditto of stamps in store.

"I hereby certify that the balance of Stamps in store at the sub-divisional treasury is Rs. of which Rs. are in the possession of the Treasurer. This latter amount I have personally counted and found to be correct."

March account to be closed on last working day.

31. In March, however, the sub-divisional accounts should not be closed on the 27th, or earlier date. They should be kept open till the end of the month when the several extracts from the Registers of Deposits, &c., including the transactions up to that date, should be prepared and forwarded to the District Treasury.

Estimates of receipts and payments.

32. On the date fixed under Rule 27, for each month, the sub-divisional officer shall submit to the Collector an approximate estimate of receipts and disbursements for the ensuing month, to enable the Collector to issue the necessary orders for the remittance of any surplus

to the District Treasury, or *vice versa*. The Collector should, whenever practicable, endeavour to arrange with private bankers and individuals for the withdrawal of the surplus not required by the sub-divisional officer in any month. But after allowing for all cheques which he may wish to issue on the sub-divisional officer, he shall direct the remittance of any surplus that may accrue in excess of the sums required for disbursement in sums of from Rs. 1,000 to Rs. 5,000, as the circumstances of each sub-division may render necessary. In fixing this limit, the Collector should be guided by the time in which the surplus is expected to accumulate.

MISCELLANEOUS.

Custody of treasure.

33. The bulk of cash should be kept under double locks, the key of one lock remaining with the sub-divisional officer, and of the other with the ministerial officer, acting as treasurer; such treasure chests should never be opened except in the presence of the sub-divisional officer and the head constable of the guard. To meet petty current disbursement the a sum of Rs. 50 may be left in the hands of the treasurer.

34. No sub-divisional officer shall keep any public money in his possession, save in the treasure chest, and after proper and full entry of the entire sum in his accounts.

Inspection of cash balance.

35. The sub-divisional officer shall satisfy himself, by personal inspection, at least once a week, that the cash in hand tallies with the amount of balance shewn in the Cash Book. He shall also note on the daily extract from the Cash Book, submitted under Rule 26 for the day on which he inspects the cash, the fact that he has done so. The dates on which the inspections were made should also be noted at the foot of the last extract of each month, so that if any sub-divisional officer fails to make the inspection in any week, the omission may be detected by the Collector.

Arrangement during temporary absence of sub-divisional officer.

36. When a sub-divisional officer leaves his head-quarters on duty, he should under the orders of the Collector make over charge of his Cash Accounts to some qualified officer at the sub-division, leaving the treasurer under his orders; should there be no such officer, the Cash Book must be closed during the absence of the sub-divisional officer, who should, however, endeavour to arrange for occasional visits to head-quarters, if out on tour, so that the sale of stamps and other necessary duties may be carried on. It will be necessary for the sub-divisional officer to keep the Collector informed as to his intended movements, so that the Collector may make payments when necessary from his own treasury, instead of drawing on the subdivisional officer during his absence.

Cash remittance to Sudder Treasury.

37. Officers remitting money to a Sudder Treasury will take particular care that the same is enclosed in a box, and properly sealed and screwed down. They should on no account send the money in open bags.

38. When the Collector may order a sub-divisional officer to remit money to the treasury, he should at the same time give notice to the District Superintendent of the date on which an escort will be required.

SECTION II.

SUDDER TREASURY OFFICER.

On receipt of the daily accounts of sub-divisional treasure chests, their transactions will be incorporated at the sudder treasury with the transactions of the day on which the daily account of each sub-division is received and dealt with. In the month of March, however, all the daily accounts for that month must be included with the transactions for March of the sudder treasury, so that the district treasury returns forwarded to the Accountant General's office may shew all receipts and payments of the district to the close of the month. The sudder treasury cash book, therefore, must not be finally closed for the last open day of March, nor should the daily advice lists be sent to the district judge and the magistrate until every sub-divisional return for that and every previous day of the month has been incorporated. When any of these accounts are received after the close of March, they should be included in the cash book and registers for March and not for the day on which they are received, the total amount of the receipts and payments thus included being shewn in separate items in the Accountant's daily balance sheet, as shewn below, in order to arrive at the correct cash balance of the district for the day. The balance sheets will continue to be written up and checked as usual at the end of each day :—

Sub divisional returns to be dealt with on day of receipt.

Special procedure for March.

Balance up to 187		
Receipts as per cash book of this day		
Receipts as per sub-divisional accounts for March 187 entered in the Cash Book of that month ...		
Disbursements as per cash book of this day ...		
Disbursements as per sub-divisional accounts of March 187 entered in the Cash Book of that month		

2. Every item of receipt will be brought upon the sudder cash book and register as it appears in the account, with the exception only of cash received from the the sudder treasury, which will be omitted ; moneys paid in by any subordinate court or office being included in the daily advice list sent to the district officer.

Receipts.

3. All disbursements should be brought upon the cash book and registers. But debits on account of transfers of cash to the sudder treasury will be omitted. Payments made at sub-divisions on the orders of subordinate judicial officers should be included in the separate register and in the advice list of payments to be sent daily to the district judge under paragraph 8 of the treasury rules.

Payments.

4. When, in the examination of the daily account of a sub-division, an overcharge appears, or an item of payment is found to be inadmissible, such amount must nevertheless be brought on the books of the

Overpayments how to be dealt with.

sudder treasury, but should be distinctly entered in the body of the cash book, and in the list of payments for the Accountant General's office, with a full description of the payment, and as recoverable from the sub-divisional officer, who should be named. Measures for recovery should be promptly taken, and pending recovery, the amount will be held in the Accountant General's office at the personal debit of the sub-divisional officer concerned. No such unauthorized payment should be struck out of the daily account of the sub-division, nor should the balance of that account be increased or altered in any way.

Civil and Criminal deposits.

5. The entries in the daily sub-divisional accounts on account of civil and criminal deposits received and repaid will be dealt with under the foregoing rules; the extracts from the registers of criminal deposit receipts and repayments received with the sub-divisional accounts under section I, paragraphs 26 and 27, of these rules being forwarded to the magistrate with the advice list of the day on which they are received.

Revenue deposits.

6. Revenue deposits will, however, be differently treated, according as they are entered in lump sums or in detail in the extract registers of deposit receipts and repayments. When details are not given, the lump sums credited and debited will be entered in a separate register to be opened for their exhibition, in form No. 21, from which only the daily totals for the district should be carried to the cash book. This register, therefore, will include, in lump sums, all current months' revenue deposits *repaid* at sub-divisions, and pending the receipt of the monthly extract register of deposit receipts, the total amount of revenue deposits received at sub-divisions will appear in this register.

7. On receipt of the monthly extract register of revenue deposit receipts with the sub-divisional account for the last open day of the month, the items shewn in it should be brought in detail upon the Collector's register of deposit receipts, and numbered in continuation of the district series; the sub-divisional numbers being noted below the district numbers for reference. The total of this extract register should then be deducted from the aggregate of deposit receipts entered in the form No. 21. The difference will represent the total amount of the current month's deposits repaid at sub-divisions within the month, and should agree with the total arrived at in the payment side of the register. The amount of this difference should then be added to the amount of the current month's deposits repaid at the sudder treasury and the aggregate should be entered at the end of the monthly extract register of revenue deposit receipts, forwarded to the Accountant General and included in the total of the extract register.

8. Repayments made at sub-divisions of other than current month's revenue deposits, and of which details are furnished in the daily lists of repayments, will be entered in the Collector's register of deposit repayments, and the vouchers numbered in continuation of the district series, the amounts being carried to the cash book in the daily total of the deposit register. These repayments will be noted under the Collector's initials in the district register of revenue deposit receipts against the items of receipts to which they severally refer.

9. In preparing his extract registers of deposit repayments, the Collector should shew at the end of each extract register, in one sum and without details, the aggregate of the current month's deposits repaid at the sudder treasury and at sub-divisions, the figures being obtained as regards sub-divisional deposits by summing up the entries in the register (form No. 21) for the period to which the list relates.

Statement of daily cash transactions.

10. In addition to the entries in the cash book and deposit and other registers of the district treasury the whole of the transactions of the sudder and sub-divisional treasuries must be brought together daily in one view in the "statement of daily cash transactions," form No. 22.

11. The receipts and payments (proper), both of the sudder treasury and sub-divisional treasure chests, will be distinctly entered in this statement, in the column set apart for the sudder treasury and for each treasure chest respectively; and transfers of cash will be added in the following manner. The balance actually remaining in the sudder treasury and at each of the sub-divisions may be arrived at daily from this statement after allowing for cash in transit.

Cash transfer.

12. Transfers of specie from the sudder treasury to the sub-divisional treasury chests will be shewn in the statement as a charge under sudder treasury, but as the general balance of the district is not reduced by the transaction, it will be simultaneously entered on the other side of the statement as a receipt of the sub-divisional treasure chest to which it is despatched. These entries being made, however, in anticipation of the arrival of the treasure at its destination, the subsequent credits for the remittances in the sub-divisional daily accounts must not be incorporated in the statement of daily cash transactions.

13. In the case of transfers of specie from sub-treasuries to the sudder treasury, the sudder treasury should be credited and the treasure chest debited in the statement on the day on which the money comes to hand. These transfers of cash, however, should not be included in the sudder treasury cash book or in the returns to the Accountant General.

14. It must be ascertained by the Collector that these transfers of cash are duly and correctly brought to account by the sub-divisional officers, whose daily returns should be carefully compared with the statement of daily cash transactions.

Cheques.

15. Cheques (form No 23) will be issued only in lieu of cash, and must be entered on issue in a register (form No. 24) and numbered in an annual series with a distinguishing letter for each sub-division. Every entry in this register must be initialed by the treasury officer as he signs the cheque. An advice list of cheques issued (form No. 25) should be forwarded daily to each sub-division. Cheques should not be granted on the application of public officers, who should be required to present bills, which will be endorsed for payment at the sub-division under paragraph 22.

16. Collectors will bear in mind that it is optional with private persons, who are entitled to receive money, to draw it either from the district or the sub-divisional treasury, if the latter is in funds.

17. Collectors will be careful not to draw cheques on sub-divisional treasuries without satisfying themselves that the sub-divisional officers have cash in their hands to meet the demand.

Register of cheques issued.

18. At the close of business daily the register of cheques issued should be totalled and the daily total carried to the cash book. The monthly total of the register should be entered in a distinct item in the cash account of the treasury, and a list of cheques issued on all sub-divisions prepared from this register in form No. 26 should be forwarded to the Accountant General as a schedule of the cash account.

Register of cheques paid.

19. The charges on account of cheque payments in the daily accounts of sub-divisional treasure chests should be entered from the daily accounts in a separate register in form No. 27, of which the daily total should be carried to the cash book. The payment of every cheque should also be carefully noted against the No. in the register of cheques issued (see paragraph 15), and the entry initialed by the treasury officer. An extract from the register of cheques paid should be forwarded to the Accountant General with each fortnightly list of payments of the sudder treasury. The cheques themselves should accompany the list as vouchers in the usual way.

Cancelled cheques.

20. Sub-divisional cheques may be cancelled on presentation and their amounts paid from the sudder treasury, if duplicates have not been issued; intimation of the cancellation being at once sent to the sub-divisional officer on whom the cheque was drawn, and a note of the cancellation being at the same time made in the register of cheques issued. When a duplicate cheque has been issued, the duplicate should not be cancelled at the sudder treasury, but should be referred for payment to the sub-divisional officer by whom it is payable. Payments made on cancelled cheques should be included like ordinaryc heque payments in the sudder cash book.

Executive En gineers' cheques.

21. The charges on account of cheques of the Public Works Department paid at sub-divisions should be entered by the treasury office in the pass book of the drawing account of the Executive Engineer concerned in the same way as cheques paid at a district treasury. No entry should be made in the sudder cash book, but in the statement of daily cash transactions the cheques paid should be entered in the total of the day's payments under the sub-division concerned, and the amount should at the same time be entered on the receipt side under the sudder treasury, as if cash had been remitted from the sub-division.

Bills made payable at sub-divisions.

22. Bills for salary, establishments, and contingencies, supply bills, and remittance transfer receipts may be endorsed for payment at a sub-divisional treasure chest when the entire amount of the bill is required to be paid at the sub-division. All bills so endorsed should be entered in a register (form No. 28), which should have a distinct series of

numbers with a distinguishing letter for each sub-division. An advice list of bills so endorsed in form No. 25 should be forwarded daily to each sub-division ; the amount payable should be entered in words and figures. Bills endorsed for payment at a sub-division should not be entered in the treasury cash book or in the statement of daily cash transactions, until they are received after payment as vouchers with the daily accounts, when they will be entered in the treasury cash book and registers in the usual manner. When it is necessary to cancel an enfacement on a bill or other document, making it payable at a sub-division, and to cash such bill or other document at the sudder treasury, advice of the cancellation should at once be sent to the sub-divisional officer concerned; and the payment should also be noted in the Register form No. 28.

Cash Balance.

23. The cash balance of sub-divisional treasure chests will be reported in detail in the daily account, and should be incorporated in the sudder reports, in the manner described in the Accountant General's Circular No. 35, dated 23rd September 1865.

FORM No. 1. (A. G. B. No. 28.)

(REFERRED TO IN PARAGRAPH 3 OF SECTION I.)

Cash Book of the Sub-Divisional Treasure Chest at in the District of for 187

DR. CR.

DATE.	Consecutive number of chalans.	From whom received.	On what account.	Initial of sub-divisional officer.	Amount.			Daily total.			DATE.	Consecutive number of payment orders.	To whom paid.	On what account.	Initials of sub-divisional officer.	Amount.			Daily total.		
					Rs.	A.	P.	Rs.	A.	P.						Rs.	A.	P.	Rs.	A.	P.

FORM No. 2. (A. G. B. No. 46.)

(REFERRED TO IN PARAGRAPH 4 OF SECTION I.)

For use in Local Offices only.

*Register of Receipts of** *Deposits in the month of* 187

Date of receipt.	No. of each deposit.	From whom received.	Nature of deposit.	Amount of each deposit.			Initials of sub-divisional officer.	Daily total carried to Cash Book.			Date.	Details of Repayments.																				
												Amount of each repayment.			Initials of sub-divisional officer.	Date.	Amount of each repayment.			Initials of sub-divisional officer.	Date.	Amount of each repayment.			Initials of sub-divisional officer.	Date.	Amount of each repayment.			Initials of sub-divisional officer.
				Rs.	A.	P.		Rs	A.	P.		Rs.	A.	P.			Rs.	A.	P.			Rs.	A.	P.			Rs.	A.	P.	

* Here insert Revenue or Criminal.

FORM No. 3. (A. G. B. No. 49.)

(REFERRED TO IN PARAGRAPH 5 OF SECTION I.)

*Register of Repayments of** *Deposits between the* *and* *of* 187 .

Details of deposits.					Date of present repayment.	Number of order of payment.	To whom repaid.	Amount repaid.						Daily total carried to Cash Book.			Initials of the sub-divisional officer.	Remarks.
Number as per register of receipts.	Date.	Amount or balance of deposit.						Previous month's deposits.			Current month's deposits.							
		Rs.	A.	P.				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		

* Here insert nature of deposit, whether Revenue or Criminal.

FORM No. 4. (A. G. B. No. 13.)

(REFERRED TO IN PARAGRAPH 6 OF SECTION I.)

Register of Receipts on account of Civil and Small Cause Courts at the Sub-Division of for the month of 187

Day of the month.	Number of Chalan.		From whom received.	Particulars.	On account of									Daily total carried to Cash Book.			Initials of the sub-divisional officer.	Remarks.
	Sub-divisional.	Original.			Small Cause Court at			Moonsiff of			Moonsiff of							
					Rs.	A.	P.	Rs.	A.	P.	Rs	A.	P.	Rs.	A.	P.		

FORM No. 5. (A. G. B. No. 14.)

(REFERRED TO IN PARAGRAPH 6 OF SECTION I.)

Register of Payments on account of Civil and Small Cause Courts at the Sub-Division of for the month of 187

Day of the month.	No. of order of payment.		To whom paid.	Particulars.	On account of									Daily total carried to Cash Book.			Initials of the sub-divisional officer.	Remarks.
	Sub-divisional.	Original.			Small Cause Court at			Moonsiff of			Moonsiff of							
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		

FORM No. 6. (A. G. B. No. 15.)

(REFERRED TO IN PARAGRAPH 7 OF SECTION I.)

Register of Receipts on account of Stamp Revenue (Judicial and General) at the Sub-Division of for the month of 187

Day of the month.	No of chalan.	From whom received, or vendor's name.	Sale of Stamps.															Discount						Net amount payable by the vendors.			Duty on unstamped paper.			Deficit duty.			Stamp Penalties.						Net daily total carried to Cash Book			Initials of the sub-divisional officer.
			Certificate stamps under Act XX of 1865.			Court Fees			General.			Bills of exchange or hoondies.			Adhesive stamps.			On Court fees.			On general, adhesive, &c.												By Judicial Officers *			By Revenue Officers						
			Rs	A	P	Rs	A.	P	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.	Rs.	A.	P	Rs.	A	P.	Rs	A	P.	Rs.	A.	P	Rs	A.	P.	Rs	A	P	Rs	A.	P	Rs.	A	P	

Note—The column "stamp penalties by judicial officers" should be left blank, as provision has been made for the entry of these receipts from the separate register and advice list opened for the cash transactions of each judicial officer, forms Nos. 4 and 18

FORM No. 7. (A. G. B. No. 4.)

(REFERRED TO IN PARAGRAPH 7 OF SECTION I.)

Schedule of Receipts on account of Stamp Revenue (Judicial and General) at the Sub-Division of for the month of 187

| Day of the month. | No. of chalan | From whom received, or vendor's name. | SALE OF STAMPS. | | |

FORM No. 8. (A. G. B. No. 161.)

(REFERRED TO IN PARAGRAPH 9 OF SECTION I.)

Register of Receipts on account of Postal Department at the Sub-Division of *for the month of* 187

Day of the month.	No. of chalan.	From whom received, or vendor's name and designation.	Sale proceeds of: Postage stamps.			One anna stamped envelopes.			Half anna stamped envelopes.			Half anna stamped note paper.			Service postage stamps.			Total value of stamps.			Discount allowed at half anna per rupee.			Net sale proceeds.			Remittances in cash from Post-Masters: Post Office Revenue			Postal deposits.			Net daily total carried to cash book.			Initials of the sub-divisional officer.
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	A.	R.	A.	P.	

FORM No. 9. (A. G. B. No. 23.)

(REFERRED TO IN PARAGRAPH 10, SECTION I.)

Register of Receipts and Payments on account of the *Municipality under Act III (B. C.) of* 1864

at the Sub-Division of *for the month of* 187

Day of the month.	No. of chalan.	From whom received.	On what account.	Initials of the sub-divisional officer.	Amount.			Daily total carried to cash book.			Day of the month.	To whom paid.	Particulars.	Initials of the sub-divisional officer.	Amount.			Daily total carried to cash book.		
					Rs.	A.	P.	Rs.	A.	P.					Rs.	A.	P	Rs.	A.	P.

FORM No. 10. (A. G. B. No. 147.)

(REFERRED TO IN PARAGRAPH 11, SECTION I.)

Treasurer's Cash Book of Receipts and Payments at the Sub-Division of *for the month of* 187

DR. CR.

Date.	Number of chalan.	From whom received.	On what account.	Amount. Cash. Rs.	A.	P.	Currency Notes. Rs.	A.	P.	Total. Rs.	A.	P.	Date.	Number of payment order.	To whom paid.	On what account.	Amount. Cash. Rs.	A.	P.	Currency Notes. Rs.	A.	P.	Total. Rs.	A.	P.

FORM No. 11. (A. G. B. No. 24.)

(REFERRED TO IN PARAGRAPH 13, SECTION I.)

Accountant's No. *of*

Treasury, Bengal, dated 187

By whom brought. কাহার মারফৎ	On what account. কি বাবৎ	Amount. টাকা		
		Rs.	As.	P.
	TOTAL, Rs. ...			
Notes as on back				
Silver and copper				
	TOTAL, Rs. ...			

Sub-divisional officer.

Examined and entered *Accountant.*

No. of the Court of at

Dated 187 . } Name

Office

Numbers of Notes.	Amount.		
	Rs.	A.	P.

FORM No. 12.

(REFERRED TO IN PARA

Pass Book of Cash Remittances

The Collector of

The

DR.

Date of receipt.	Number of chalan.	Nature of receipt.	Amount.			Total.			Date of entry in sub-divisional cash book.	Signature or initials of sub-divisional officer.
			Rs	A.	P.	Rs	A.	P.		

(A. G. B. No. 175.)

GRAPH 14 OF SECTION I.)

of the *of*

in account current with

of

CR.

Date of payment.	Number of payment order.	Nature of payment.	Amount.			Total.			Date of entry in sub-divisional cash book.	Signature or initials of sub-divisional officer.
			Rs.	A.	P.	Rs.	A.	P.		

FORM No. 13. (A. G. B. No. 42.)

(Referred to in paragraph 20 (e) and (f) of Section I.)

SUB-DIVISION OF	DEPOSIT REPAYMENTS.	MONTH OF	187
Head of service chargeable.	Revenue or Judicial.	Voucher No. Payments for	of List of 187

No.

To

THE OFFICER IN CHARGE OF THE SUB-DIVISIONAL TREASURE CHEST AT

Pay on the receipt of
Rupees
being the amount due to
on account of deposits described below :—

The 187 *Judge or Magistrate.*

Original No. of deposit.	Date of deposit.	Name of depositor.	Amount to be repaid.			Claimant's signature.
			Rs.	As.	P.	Stamp if required.
		TOTAL, Rs. ...				

Pay rupees net

The 187

Officer in charge of sub-divisional treasure chest.

Examined and entered

Accountant.

FORM No. 14. (A. G. B. No. 178.)

(REFERRED TO IN PARAGRAPH 20*g* OF SECTION I.)

Register of permanent pension payable orders held by officer in charge of the Sub-Division of

Number.	Name.	Caste.	Residence.	Personal identification.	Height.		Date of original pension, &c.	Age when pensioned.	Amount.			Date of return of order to the sudder treasury for transmission to the Accountant General.	Remarks.
					Feet.	Inches.			Rs.	A.	P.		

FORM No. 15.

(REFERRED TO IN PARA

23.—SUPERANNUATIONS &c.,

Superannuation and Retired Allowances,

Compassionate Allowances,

Gratuities.

Number of Permanent Payable Order	Treasury at

Received from the Collector of

the sum of Rupees

being the amount of my Pension as

for the month of 187

I declare that I have not received any remuneration period for which the above amount of pension is

Full amount of claim, Rs.

Deduct Income Tax

Pay Rupees, Nett

Officer in charge of sub-divisional treasure chest.

EXAMINED. *Accountant.*

(A. G. B. N o. 71.)

GRAPH 20 *g*, SECTION I.)

	Voucher No. of List of Payment for 187

187

for serving Government in any capacity during the
due.

Pensioner.

Stamp if required.

Pensioner.

E

FORM No. 16. (A. G. B. No. 29.)

(REFERRED TO IN PARAGRAPH 23, SECTION I.)

(To be kept by the Accountant.)

Register of Daily Balances of the Sub-divisional Treasure Chest at *for the month of* 187

	DAYS OF THE MONTH.																																			
	First.			Second.			Third.			Fourth.			Fifth.			Sixth.			Seventh.			Eighth.			Ninth.			Tenth.			Eleventh.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P
Balance brought forward ...																																				
Add Receipts as per Cash Book																																				
TOTAL RUPEES ...																																				
Deduct payments as per Cash Book.																																				
BALANCE RUPEES ..																																				
Examined with the Cash Book and agreed with the Treasurer's Balance.	Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.			Sub-divisional officer's signature.		

FORM No. 17. (A. G. B. No. 43.)

(REFERRED TO IN PARAGRAPH 23, SECTION I.)

(To be kept by the Treasurer.)

Daily Balance Sheet, dated _____ 187

	Rs.	A.	P.
Balance up to 187			
Receipts of this day			
TOTAL ...			
Disbursed this day			
BALANCE ...			

Specification	Under joint keys of Sub-divisional Officer and Treasurer.			In the hands of the Treasurer.			Total of each denomination.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Government Currency Notes @ 1,000...									
„ 500...									
„ 100...									
„ 50...									
„ 20...									
„ 10...									
„ 5...									
GOLD.									
Sovereigns									
Half sovereigns...									
SILVER.									
Rupees									
Half rupees									
Quarter rupees									
Two anna pieces									
COPPER.									
Double pice									
Single „									
Half „									
Pie pieces									
TOTAL ...									
Deduct from column 3 and add to column 2, being the balance in excess of Rs. 50 in the hands of the Treasurer ...									
TOTAL ...									

Name _____,
Treasurer.

Agreed with the Accountant's register of daily balances, and found correct.

Sub-divisional Officer.

FORM No. 18. (A. G. B. No. 173.)

(REFERRED TO IN PARAGRAPH 25, SECTION I.)

Advice List of Daily Receipts and Payments at the Sub-divisional Treasure Chest at on the requisition of the of on the day of 187

Original No. on the chalan.	Date of chalan.	Detailed heads of Receipts.																		Total Receipts.			Original No. on the payment order.	Date of order of payment.	Detailed heads of Payment												Total Payments.		
		Stamp fines and penalties.			Fines and forfeitures.			Ameen's fees.			Sheriff's fees.			Miscellaneous receipts.			Judicial deposits.								Repayments of deposits.														
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			Rs.	A.	P	Rs.	A.	P.	Rs	A.	P.	Rs.	A.	P.	Rs.	A	P.

FORM No. 19. (A. G. B. No. 30.)

(REFERRED TO IN PARAGRAPH 26 OF SECTION I.)

Daily extract from the Cash Book of the Sub-divisional Treasure Chest at in the district of for 187

RECEIPTS.

Dr.

Consecutive No. of chalans.	From whom received.	On what account.	AMOUNT.		
			Rs.	A.	P.
		Carried over			

RECEIPTS.—*(Continued.)*

Dr.

Consecutive No. of chalans.	From whom received.	On what account.				Amount.		
						Rs.	A.	P.
		Brought forward ...						
No. 0 ...	Stamp revenue ...	Certificate stamps			000 0 0			
		Court fees stamp ...	00 0 0					
		Less discount ...	00 0 0					
					000 0 0			
		General stamps ...	000 0 0					
		Bills of exchange or hoondies ...	00 0 0					
		Adhesive stamps ...	00 0 0					
			000 0 0					
		Less discount ...	00 0 0					
					000 0 0			
		Duty on unstamped paper ...			00 0 0			
		Deficit duty			00 0 0			
		Stamp penalties by revenue officers ...			00 0 0			
		" " by judicial officers ...			00 0 0			
		Recoveries of stamp duty in pauper suits			00 0 0			
No. 0 ...	Postal Department ...	Postage stamps			000 0 0			
		Stamped envelopes—						
		1 anna			00 0 0			
		½ "			00 0 0			
		Stamped note paper, ½ anna ...			00 0 0			
					000 0 0			
		Less discount			00 0 0			
		Service postage stamps			00 0 0			
		Remittance in cash from Post Masters						
		Post office Revenue ...	00 0 0					
		Postal deposits ...	00 0 0					
Nos. 3-5 ...	Municipality of ...				000 0 0			
Nos. 1,9,11 ...	Moonsiff of ...	Receipts						
Nos. 2,10 ...		Fines and forfeitures						
Nos. 4,7-8 ...		Miscellaneous receipts						
No. 13 ...		Amecns' fees						
Nos. 5,6 ...		Sheriffs' fees						
No. 12 ...		Stamp penalties						
	Moonsiff of ...	Judicial deposits						
		Fines and forfeitures						
		Miscellaneous receipts						
		Ameens' fees						
		Sheriffs' fees						
		Stamp penalties						
	Deposit receipts ...	Judicial deposits						
		Revenue						
		Criminal						
		Total ...						
		Opening cash balance ...						
	c	GRAND TOTAL ...						

I hereby certify that the bulk of the treasure has been kept under double locks, the key of one remaining with the that the balance is

The 187 .

N. B.—This certificate is to be signed weekly, and the details of

Plus and minus Memorandum of (*to*

	Certificate stamp.			Court Fees stamp.			General stamps			Bills of exchange or hoondies.			Adhesive stamps.			Postage labels.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Balance of last month																		
Add received																		
TOTAL ..																		
Deduct sold																		
BALANCE ...																		

I hereby certify that the balance of stamps in store at the sub-divisional treasure chest is Rs. , of which Rs.

Disbursements.

Cr.

Consecutive No. of payment orders.	To whom paid.	On what account.	Amount.		
			Rs.	A.	P.
Nos. 1-5 .	Municipality of ...	Payments			
Nos 2-7 & 11-16 ...	Moonsiff of ...	Repayment of civil deposits			
Nos. 1 & 8-10 ..	Ditto ...	Repayment of civil deposits			
No. ..	As per accompanying list ...	Repayment of revenue deposits			
No. ...	Ditto ...	Ditto of criminal ditto			
		Total payments ...			
		Cash balance at close of the day ...			
		Grand total			

Ministerial officer acting as Treasurer, and the other exclusively in my possession, and that I have personally ascertained actually in my custody.

Officer in charge of Sub-Divisional Treasure Chest.

the cash balance, as shown on the reverse, should be given daily.

be filled in the last daily account of the month)

Service postage labels.			One anna stamped envelopes.			Half anna stamped envelopes			Half anna stamped note paper.			Municipal fund under Act III, B. C., of 1864 of the town of			Municipal fund under Act III, B. C., of 1864 of the town of		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

are in the possession of the Treasurer. This latter amount I have personally counted, and found to be correct.

Officer in charge of Sub-Divisional Treasure Chest.

CURRENT.				VALUE.		
				Rs.	A.	P.
Government Currency Notes	...	@ Rs. 1,000	...			
		„ 500	...			
		„ 100	...			
		„ 50	...			
		„ 20	...			
		„ 10	...			
		„ 5	...			
Ditto of other circles	...	...	...			
Bengal Bank notes	...	...	...			
	GOLD.					
Sovereigns ...	...	...	...			
Half sovereigns	...	...	...			
	SILVER					
Rupees ...	...	...	...			
Half rupees ...	...	...	...			
Quarter rupees ...	...	...	...			
Two-anna pieces	...	...	...			
	COPPER.					
Double pice ...	...	...	...			
Single „ ...	...	...	...			
Half „ ...	...	...	...			
Pie-pieces ...	...	...	...			
		TOTAL RS.	...			

Officer in charge of Sub-Divisional Treasure Chest.

FORM No. 20. (A. G. B. No. 31.)

(REFERRED TO IN PARAGRAPH 28 OF SECTION I.)

Extract Register of Receipts of Deposits at the Sub-Divisional Treasure Chest at for the month of 187

Date of receipt.	Number of each deposit.	From whom received.	Nature of deposit.	Amount of each deposit.		
				Rs.	A.	P.
			Total ...			
			Deposits received and repaid during the month.			
			GRAND TOTAL ...			

* Here insert nature of deposit, whether Revenue or Criminal.

FORM No. 21.

R.

(REFERRED TO IN PARAGRAPH

Abstract of Revenue Deposit Receipts and of the repayments of current month's

RECEIPTS.

Date.	A Pore.			B Pore.			C Pore.			D Pore.			Daily Total carried to Cash Book.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

A. G. B. No. 179.)

6 OF SECTION II.)

deposits at Sub-Divisions in the District of *for the month of* 187 *n.*

REPAYMENTS OF CURRENT MONTH'S DEPOSITS.

Date.	A Pore.			B Pore.			C Pore.			D Pore.			Daily Total carried to Cash Book.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

FORM No. 22

(REFERRED TO IN PARA

Statement of daily Cash transactions of *Treasury*

RECEIPTS.

	Description of receipts or transfers.	Sudder Treasury.			Sub-treasuries. A Pore.			B Pore.			C Pore.			D Pore.			E Pore.			Daily total of Receipts.		
187		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	Balance ...	4,40,400	0	0	18,000	0	0	12,000	0	0	1,00,000	0	0	7,000	0	0	180	0	0	5,77,580	0	0
1st May	Receipts ...	10,000	0	0	7,367	14	8	...	...	...	2,000	0	0	...	...	...	...	...	...	19,367	14	8
	Ditto ...	4,000	10	0	...	...	...	2,000	0	0	...	...	...	5,340	0	0	...	...	...	11,340	10	
	Cash transfers from Sudder Treasury	...	...	...	...	...	...	20,000	0	0	...	...	...	...	...	...	40,000	0	0	60,000	0	
3rd May	Ditto from Sub-treasuries ...	26,000	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26,000	0	0
	Cheques of the Public Works Department paid at Sub-division ...	500	0	0	...	...	...	...	0	0	...	...	...	...	...	...	...	...	...	500	0	0

G. B. No. 32.)

GRAPH 10 OF SECTION II.)

of Bengal Presidency, for the month of 187 .

Date.	PAYMENTS.																							
	Description of payments or transfers.	Sudder Treasury.			SUB-TREASURIES.																	Daily total of payments.		
					A Pore.			B Pore.			C Pore.													
187		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1st May	Payments...	8,060	0	0	...	...	...	...	...	...	...	...	...							8,060	0	0
2nd May	Cash transfers to Sub-treasuries	60,000	0	0	...	...	...	...	...	...	...	...	...							60,000	0	
	Payments...	16,000	0	0	...	...	...	46	0	0	...	...	...							1,646	0	0
3rd May	Cash transfer to Sudder Treasury ...	...	...	...	15,000	0	0	...	...	...	11,000	0	0							26,000	0	0

F[illegible] B. No. 36.)

(Referred to in paragraph 15 of Section II.)

Cheque in lieu of cash

No. _____

Date _____

Payee _____

Payable at the Sub-division of _____

Rs.

Officer in charge of Treasury.

Cheque in lieu of cash.

No. , Treasury 18 .

To

The Officer in charge of Sub-divisional Treasure chest

at .

Pay to or order

Rupees

For cash received from

Rs.

_____ ,

Accountant.

_____ ,

Officer in charge of Treasury.

FORM No. 24. (A. G. B. No. 33.)

(REFERRED TO IN PARAGRAPH 15 OF SECTION II.)

Register of Cheques issued in lieu of cash on the Sub-Divisional treasure chests in the District of for 187 .

Date of issue.	On whom drawn.			To whom granted.	To whom payable.	Amount.			Initials of the Treasury Officer.	Daily total carried to Cash book.	Date of discharge at the sub-divisional treasure chest, or cancellation at the Sudder Treasury.	Initials of the Treasury Officer.
	A Pore.	B Pore.	C Pore.									
	Number of cheque.	Number of cheque.	Number of cheque.			Rs.	A.	P.				

Note.—Cheques should be numbered in a separate annual series of numbers for each sub-division, and the numbers should be entered in the columns provided for the several sub-divisions.

FORM No. 25. (A. G. B. No. 35.)

(REFERRED TO IN PARAGRAPH 15 OF SECTION II.)

To the Officer in charge of Sub-Divisional Treasure Chest at

SIR,

I BEG to advise having to-day issued upon you the under-noted cheq and orders for payment on bills amounting to rupees

The Treasury. 187 . } *Officer in Charge of Treasury.*

Number of cheque.	Number of order for payment on bills.	In whose favor.	Amount.									Date of discharge at the sub-divisional treasure chest.	
			In Figures.			In words.							
						Thousands.	Hundreds.	Tens.	Units.	Annas.	Pies.		
			Rs.	A.	P.								

N. B.—The word *Nil* should be written in every column for words, which would othe be left blank.

FORM No. 26. (A. G. B. No. 44.)

(REFERRED TO IN PARAGRAPH 19 OF SECTION II.)

st of Cheques issued on Sub-divisional Treasure Chests in the District of during the month of 187

Date of issue.	Number of cheques.	Sub-divisional treasure chest drawn upon.	Amount.			Daily total carried to cash book.	For use in the Accountant General's Office.						
							Date when paid.	Balance on 31st March 187			Date when paid.	Balance on 31st March 187	
			Rs.	A.	P.			Rs.	A.	P.		Rs.	A.	P.

G

FORM No. 27. (A. G. B. No. 34.)

(REFERRED TO IN PARAGRAPH 20 OF SECTION II.)

List of Cheques paid at Sub-divisional Treasure Chests in the district of between and of 187

Date of payment.	Number of cheque.	At what Sub-divisional treasure chest paid.	Amount.			Daily total carried to cash book.	
			Rs.	A.	P.		

FORM No. 28. (A. G. B. No. 37.)

(REFERRED TO IN PARAGRAPH 22 OF SECTION II.)

Register of Orders for payment of Bills, &c., on the Sub-divisional Treasure Chest at for 187

Date of issue.	Number of order for payment.	To whom payable.	On what account.	Amount.			Initials of the Treasury Officer.	Date of payment at the Sub-divisional treasure chest. or cancellation at sudder treasury.	Initials of the Treasury Officer.	
				Rs.	A.	P.				

O. S. G. P., No. 189, A. G. B.—6-8-73.—4,000.